

January 22, 2004

To: Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572

28 Davis Avenue

Poughkeepsie, N.Y. 12603

Subject:

| Serial No. 10/718,191 11/20/03 |

Hsin-Hui Lee et al.

A NOVEL ENCAPSULATION METHOD

FOR SBGA

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Rosemary L.S. Pike, registration number 39,332, as my associate attorney in this case. Her telephone number is (765) 453-0866.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record